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ATTORNEYS FOR SPARTECH CORPORATION
AND SPARTECH POLYCOM

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

DELPHI CORPORATION, *et al.*,

Debtors.

Chapter 11

Case No. 05-44481(RDD)

(Jointly Administered)

**CERTIFICATION OF SERVICE REGARDING NOTICE OF PROPOSED CURE
CLAIMS OF SPARTECH CORPORATION PURSUANT TO CONFIRMATION ORDER
AND SECTION 8.2(B) OF FIRST AMENDED JOINT PLAN OF REORGANIZATION**

MARCIA L. STEEN, of full age, hereby certifies as follows:

1. I am a paralegal employed by the firm of Day Pitney LLP, with an office located at 200 Campus Drive, Florham Park, New Jersey. Day Pitney is local counsel for Spartech Corporation and Spartech Polycom in connection with the above-referenced matter.

2. On March 10, 2008, I electronically filed Spartech Corporation And Spartech Polycom's Notice of Proposed Cure Claims of Spartech Corporation Pursuant to Confirmation Order and Section 8.2(b) of First Amended Joint Plan of Reorganization with the United States Bankruptcy Court for the Southern District of New York thereby causing the parties entitled to receive notice via the Court's ECF system to be served. Thereafter I caused copies to be served upon all parties on the annexed service list as noted thereon.

3. I certify under penalty of perjury that the foregoing statements made by me are true and correct.

/s/ Marcia L. Steen
MARCIA L. STEEN

Dated: March 14, 2008
Florham Park, New Jersey

Service List

SERVED VIA HAND DELIVERY ON 3/10/2008:

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